App. F. IX-4

1936.

File No. 63-36

Previous References (97)

97 Def 673/35—

Serial Nos. 1

Letter References.

97 148-37(1)

p:1

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GENERAL AND REVENUE SECRETARIAT.

Serial No. one

Part B for October 1936.

SUBJECT.

Statement of offices inspected by the Financial Asst. & the Director of Public Instruction during the year 1935-36

WD 0418—GPB—22,500—29-8-36

E. F. 41]

C.7-63-36-1

Postal Address:—POST BOX No. 6.
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C.273-34

Department of Public Instruction.

Government of Mysore.

No. FC. 686

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE, (FINANCIAL BRANCH).

ENCL. One Statement.

Bangalore, dated 3rd September 1936

FINANCIAL BRANCH 896 7 SEP. 1936 GENL. & REV. SECTT.

FROM N.S. Subba Rao Esq., M.A., Bar-At-Law.,
THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE
(Financial Branch), Bangalore.

To

S. Shamanna Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Financial Department.

SIR,

I have the honor to submit herewith the statement of offices inspected by my Financial Assistant during 1935-36 in accordance with article 439(a) of M.A.C. Volume IV, Part I.

I have the honor to be,

Sir,

Your most obedient servant,

N.S. Subba Rao

Director.

This may be referred to the Law: Br. for remarks in the 1st instance as in last year (FC. 1)

MS 10/9

Letter 10-9-1936

Fin. Br. WC 10/9

3-9-36

TION BRANCH 10 SEP. 1936 610 GENL. & REV. SECTT.

2) Sent for perusal. All Reports have been received in respect of items 16 & 23.

3) As regards item 16, Eravana Belagola Middle School, as the question whether the pomeshment imposed on the Asst. Teacher is adequate is under consideration.

4) As regards item 23. (Commercial School) for their report the DPI is awaited.

25 SEP. 1936 5.9.

For perusal before returning to the Fin'l Branch.

28 SEP. 1936 24/9 24.9.36

General Secretary

Fin'l. Br. WC. 28.9.36

Serial No.

Report has been taken on other cases
Vide last column of the Statement.
Case for perusal.

NOTE—Contn. Sheet.

Statement of offices and institutions inspected by the Financial Assistant to the Director of Public Instructiong during 1935-36.

No.	Name of office.	Date of last inspection.	Name of inspecting officer.	Date of present inspection.	Name of Inspecting officer.	General State of accounts.	Important irregularities.	Replies of the head of the office.	Further action taken if any.
1.	Govt. Kannada Middle school for boys Malur.	-	-	July 1935.	Local Auditor.	Not satisfactory.	1. Noting wrong balances in the cash book. 2. Not accounting for the fee collections properly. 3. Improper maintenance of fee accounts, noting double and treble entries against one and the same student resulting in an excess collection of Rs.32/-.	The D.E.O. recommended that the irregularities were due to Head master's weak and feeble mind caused by frequent attacks of fits.	The Head master was suspended pending enquiry into the case and was subsequently posted as an Assistant master.
2.	Govt. High school for boys, Tiptur.	Decr. 1929.	Financial Assistant.	July 1935.	Financial Assistant.	Satisfactory.	-	-	-
3.	Hostel attached do	do	do	do	do	do	-	-	-
4.	Govt. High school for boys, Davangere	Jany. 1930	do	do	do	do	1. Non-collection of tuition fees to the	The amount was made good by the Head masters concerned.	

5. do Madhugiri.	Novr. 1930	do	Aug. 1935..	do	Not satis-factory.	1. Non-collection of tuition fees on term basis to the extent of Rs.57-5-0.	The amount is made good by the Head master.
						2. Debiting a sum of Rs.213/- in the sports account as advance to school Co-operative Society but crediting only Rs.150/- in the Society's account.	The explanations received from the Head master are under consideration.
						3. Noting in the sports account, the recovery of the said advance of Rs.213/- in three instalments on different dates while a sum of Rs.150/- was noted in the Society's account as having been returned on one date.	
						4. Unnecessary withdrawals from sports fund.	
6.Govt. Urdu Middle school for boys, Madhugiri.	-	-	Aug. 1935.	do	Not satis-factory.	1. Non-collection of sports and reading room fees to the extent of Rs.90-4-0.	The replies since received are under consideration.
7. Govt. Middle school for boys Medigesi.	-	-	do	Local Auditor.	Satisfactory.		

No.	Name of office.	Date of last inspection.	Name of inspecting officer.	Date of present inspection.	Name of Inspecting officer.	General State of accounts.	Important irregularities.	Replies of the Head of the office.	Further action taken if any
8.	Govt. Middle school for boys, Pavagada.	-	Financial Assistant	Aug. 1935.	Financial Assistant.	Satisfactory.	Appropriation of old Savings Association Funds as well as the medical fees collected for constituting a prize fund for the local primary girls' school instead of crediting the amounts to the treasury.		The amount invested in prize fund (Rs.52-5-7) has since been withdrawn and credited to treasury,
9.	Aided School Provident Fund of the Methodist Mission High school for boys, Bangalore.	-	-	Sept. 1935.	Local Auditor.	Satisfactory.	-	-	-
10.	do Old London Mission High school for boys, Bangalore.	-	-	do	do	Not satisfactory.	-	-	-
11.	Govt.								

High school for boys, Channapatna.	1933.	Assistant.	1935.			Non-collection of tuition fees on term basis to the extent of Rs. 25-8-0.	This is ordered to be made good by the Head masters concerned.
12. Govt. High school for boys Hassan and Hostel attached thereto.	Aug. 1933.	do	Novr. 1935.	do	do	1. Not accounting for one of the silver cups presented to the school during the Education Week. 2. Improper maintenance of accounts for laying out the Tennis Court in the school for which a grant of Rs. 75/- was given from sports funds.	1. This is since recovered and taken to stock of the school. 2. The fact was reported to Government and the Head master was asked to make good the sums of Rs. 75/- to be reimburse to sports funds (G.O.No.E.80/- Edn.368-35-4 dated 9-7-1936). The recovery is being effected.
13. Govt. Middle school for boys, Hassan.	Sept. 1930.	do	do	do	Not satisfactory.	1. Non-collection of sports and reading room fees from D.C. students to the extent of Rs. 387/- for 1932-33 and 1933-34.	The District Educational Office has stated that sanction of Government will be obtained for non-collection and he is reminded thereof.
14. A.K. Boarding Home, Hassan.	Aug. 1933.	do	do	do	Satisfactory.	-	-
15. Govt. Middle school for boys, Channaraya-patna.	-	-	do	do	do	-	-

No.	Name of office.	Date of last inspection.	Name of Inspecting officer.	Date of present inspection.	Name of Inspecting officer.	General State of accounts.	Important irregularities.	Replies of the Head of the office.	Further action taken if any
16.	Govt. Middle school for boys, Sravana-belagola.	-	-	Novr. 1935.	Financial Assistant.	Not satisfactory.	1. Opening too many Savings Bank accounts both in the treasury and in the Local Co-operative Societies and not depositing the sports and reading room fee collections systematically in any one of the account 2. Non-collection of medical fees to the extent of Rs.19-12-0. 3. Non-collection of sports and reading room fees to the extent of Rs.33/-.	The medical fees of Rs.19-12-0 was made good by the Head master. The explanations furnished by the Head master in other repects were found highly unsatisfactory. As a disciplinary measure his pay was ordered to be reduced from Rs.35/- to Rs.30/- for one year and posted as an Assistant master. In addition he was asked to make good half of the non-collection of sports and reading room fees.	
17.	Govt. High school for boys, Chikmagalur.	Feby. 1931.	Financial Assistant.	Decr. 1935.	Financial Assistant.	Satisfactory.	Omission to collect tuition fees of Rs.8/- from a student.	The amount was collected from the student.	
18.	Hostel attached do	do	do	do	do		Non-collection of a sum of Rs.30-0-6 being the arrears of Boarding charges due from ex-boarders.	A sum of Rs.19-15-8 was recovered from the Superintendents concerned and the balance of Rs.10-0-10 is being recovered from the Ex-manager	

19.A.K. Boarding Home, Chikmagalur.	do	do	do	do	Satis-factory.		
20.Sanskrit Patasala and Thammiah's Charities at Belur.	/do/	-	do	do	do	-	-
21.Hosteal attached to Vani Vilas Institute, Bangalore.	Feby. 1933.	Financial Assistant.	Jany. 1936	do	Not satisfactory.	-	-
22.Govt. Middle School for girls, Chamrajpet.	-	-	do	do	do	1. Not writing the accounts as when and the transactions took place and consequent deficit in the cash balance amounting to Rs.42-2-3(Net) 2. Non-collection of admission fees amounting to Rs.61/- for 31-32 and 32-33 (July 1932) 3. Not maintaining authenticated records for refund of medical fees amounting to Rs.43-8-0 to the students. 4. Improper maintenance of sports and reading room fee collection and account registers.	The explanations furnished by the Head mistress were not satisfactory. She was warned that she would be posted as an Assistant Mistress in a middle school in case she does not show improvement during the current year. The admission fees left uncollected as well as the deficit cash were ordered to be made good.

No.	Name of office.	Date of last inspection.	Name of Inspecting officer.	Date of present inspection.	Name of Inspecting officer.	General State of accounts.	Important irregularities.	Replies of the Head of the office.	Further action taken if any
23.	Govt. Institute of Commerce and Accountancy, Bangalore.	June 1928.	Financial Assistant.	Feby. and March 1936.	Financial Assistant.	Not satisfactory.	1. Non.collection of arrears of tuition fees to the extent of Rs.48-4-0 relating to previous audit. 2. Non-collection of tuition fees amounting to Rs.206-8-0 owing to defective maintenance of fee collection registers. 3. Allowing the students in arrears to continue in G.D. class without collecting tuition fee on term basis and consequent non-collection of a sum of Rs.900/-. 4. Similarly in the Special Diploma Classes ~~xxxxxxxxxx~~ amounting to Rs.103/-. 5. Retention of the additional establishment which was sanctioned on a self supporting	A sum of Rs.104-8-0 in all has been recovered so far and credited to the treasury. The Head of the institution has requested for further extention of time to collec the balances. Sanction of Government was obtained ~~for~~ the extra cost incurred (G.O. No. 847-8 Edn 13-35-9 8 4-7-1936) One post on Rs.55/- is since retrenched and the continuance of the remaining staff is under

					income from fees was not realised.		consideration.
24.Govt. Middle School for girls Basavangudi.	-	-	March 1936.	Local Auditor.	Satisfactory	-	-
25. Govt. Middle School for boys, Anekal.	-	-	do	do	Not satisfactory.	Improper maintenance of Poor Boys' fund account.	The explanation of the Head master is awaited.
26. do Attibele, Anekal Taluk.	-	-	do	do	Satisfactory.	-	- -
27.Educational Endowments administered by the D.P.I.	1929	Financial Assistant.	May 1936.	Financial Assistant.	do	-	Not yet furnished - Reminded.

V. Narayanacharyulu
Financial Assistant
to the Direc. Pub. Inst.
3.9

Statement of School Board Offices inspected during 1935-36.

No.	Name of office.	Date of last inspection.	Name of inspecting officer.	Date of present inspection.	Name of inspecting officer.	General State of accounts.	Important irregularities.	Replies of the head of the office.	Further action taken if any
1.	District School Board office, Mysore.	Novr. 1934.	Financial Assistant.	Jany. 1936.	Financial Assistant.	Satisfactory.		-	-
2.	City School Board Office, Mysore.	do	do	do	do	do		-	-
3.	District School Board Office, Tumkur.	Feby.35.	do	Feby. 1936	do	do		-	-
4.	Town School Board office, Tumkur.	Feby. 1935.	do	do	do	do		-	-
5.	District School Board office, Kolar.	Octr. 1934.	do	March 1936	do	do		-	-

6.	K.G.F. Sanitary Board Area School Board office.	do	do	do	do	do	
7.	City School Board Office, Bangalore.	March 1935.	do	April 1936	do	do	
8.	District School Board Office, Chitaldrug.	May 1935.	do	May 1936	do	do	
9.	do Shimoga.	May 1935.	do	do	do	Not satisfactory.	
0.	do Kadur Dist. - Chikmagalur.		do	June 1936	do	Satisfactory	Withholding payments of T.A.bills of primary school teachers aggregating to Rs.2,415-0-0 inclusive of Audited bills amounting to Rs.500/- for want of allotment
1.	do Hassan.	Jany. 1935.	do	do	do	Not satisfactory.	Non-realisation of interest on the investments. (Reappropriation applies for)
2.	do Bangalore.	Feby. 1935.	do	do	do	Not satisfactory.	

Financial Assistant.